



Financial Management Overview



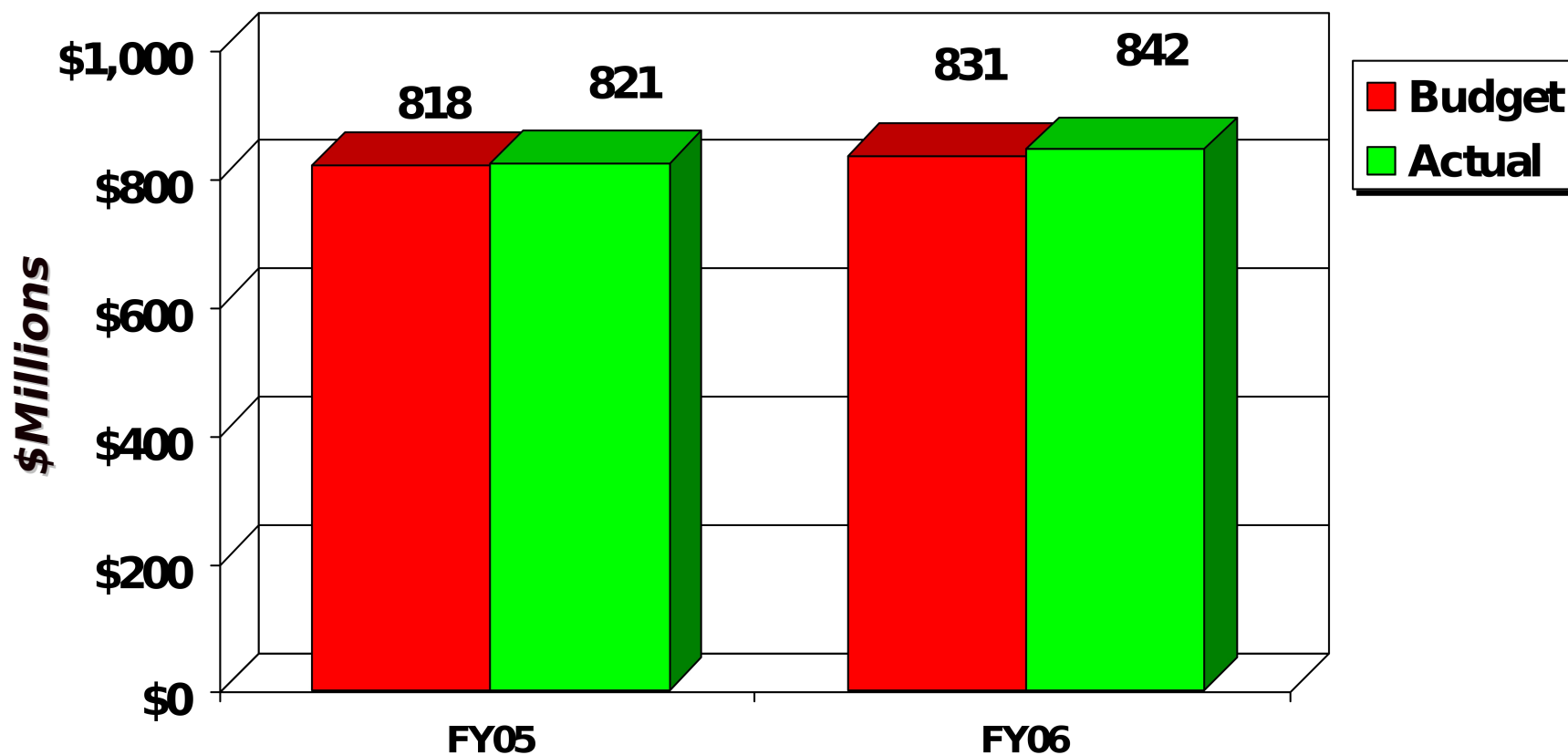
NONAPPROPRIATED NAF Instrumentality (FUND) Account Status



Financial Management Overview



Total MWR NAFIs Worldwide Net Revenue* *FY05 / FY06 Budget vs Actual*



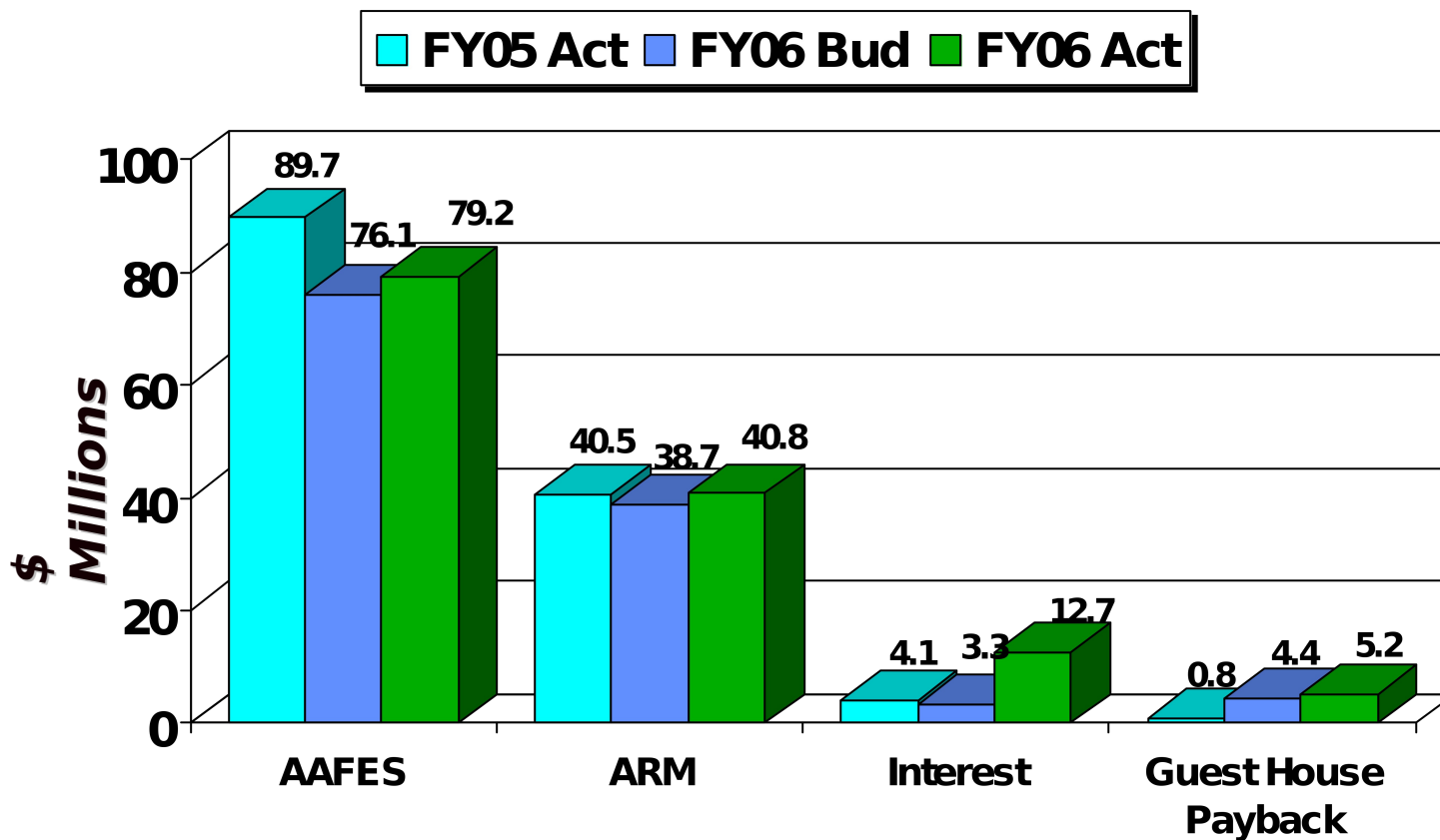
* Revenue adjusted for MWR UFM/USA Income



Financial Management Overview



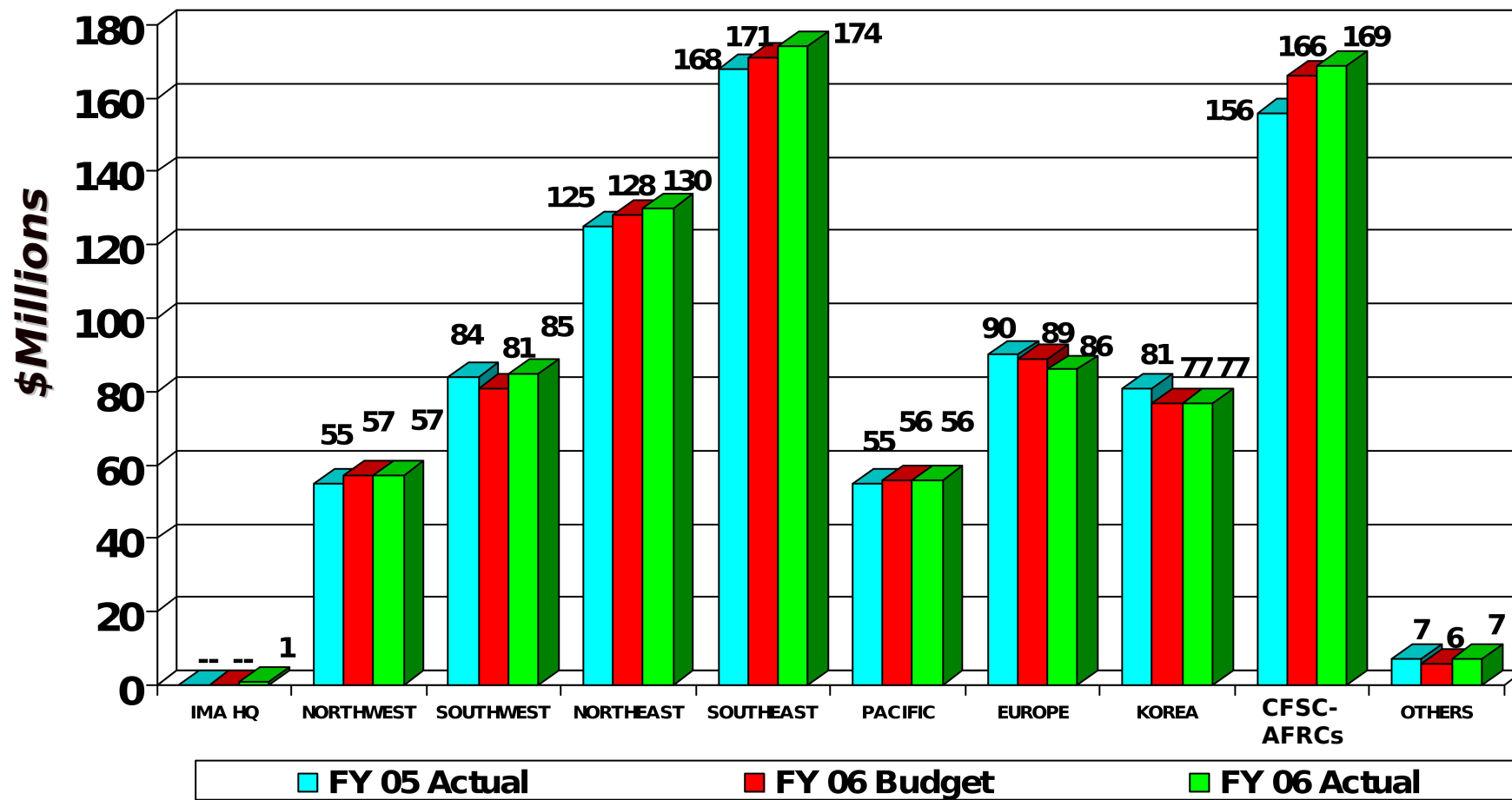
Total MWR NAFIs **Non-Operating Revenue** *FY05 Actual / FY06 Budget vs Actual*





Financial Management Overview

Total MWR NAFIs **Net Revenue* - by Region** *FY05 Actual / FY06 Budget vs Actual*



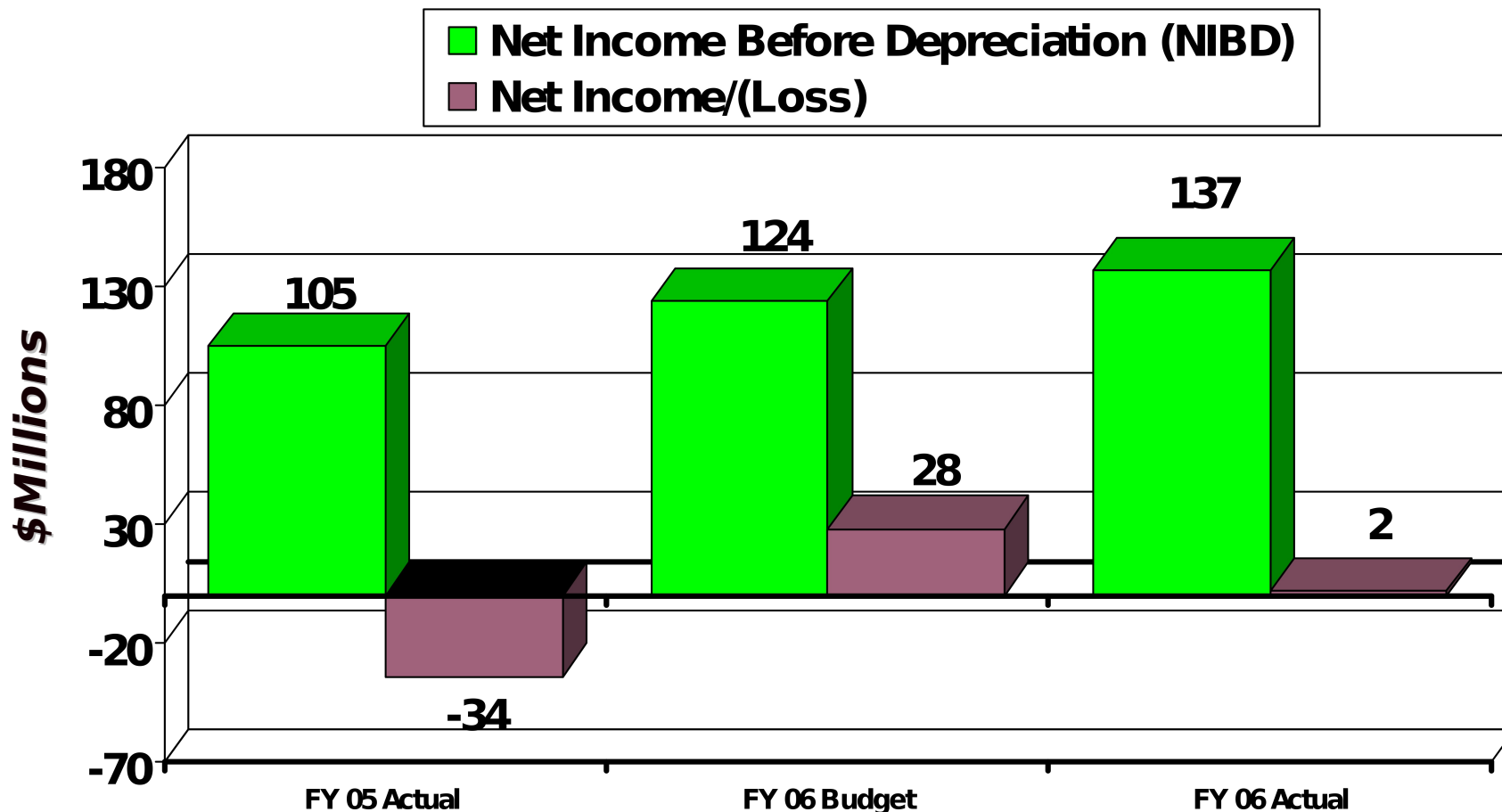
* Revenue adjusted for MWR UFM/USA Income



Financial Management Overview



Total MWR NAFIs **Worldwide NIBD/Net Income** *FY05 / FY06 Budget vs Actual*



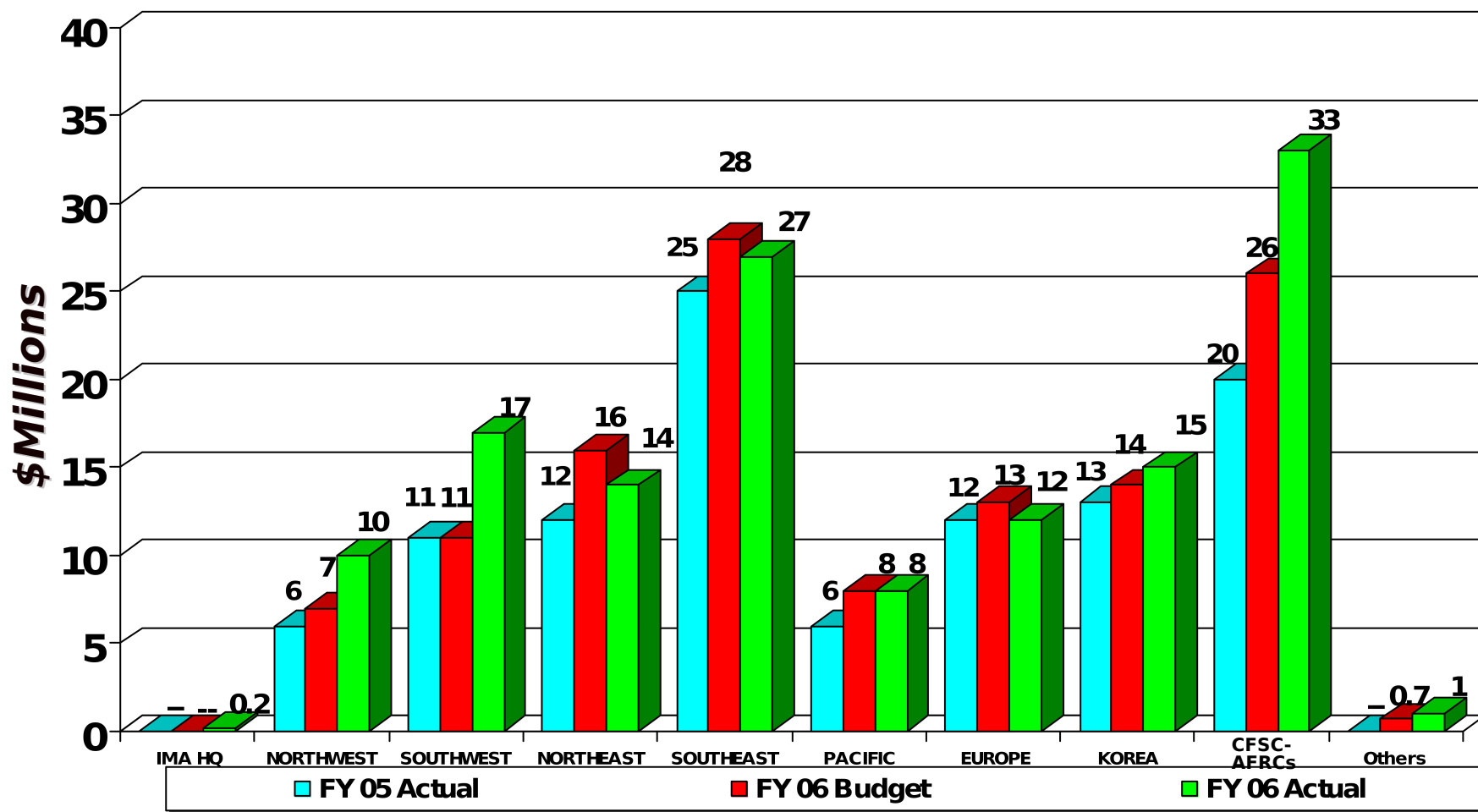


Financial Management Overview



Total MWR NAFIs NIBD by Region

FY05 Actual / FY06 Budget vs Actual





Financial Management Overview



NIBD %, By Region, Versus Army Standard

	*FY 05	*FY 06
NORTHWEST	10.2	16.9
SOUTHWEST	12.9	19.3
NORTHEAST	9.1	10.5
SOUTHEAST	14.7	15.6
DLA	8.3	11.9
Pent Ath Ctr	19.4	19.0
OTHERS**	N/M	23.5
TOTAL REGIONs W/O ARM DIST	12.1	15.0
PACIFIC	11.3	15.2
EUROPE	13.6	14.5
KOREA	16.5	19.1
CFSC-AFRCs	12.6	19.8
TOTAL REGIONs W/ ARM DIST	13.5	17.8
ARMY TOTAL	12.7	16.3
STANDARD NIBD %	8.0	8.0

* Percentage Based on MWR UFM/USA - Net Revenue

** Includes MACOM HQ and Single MWR Funds. N/M represents not meaningful.



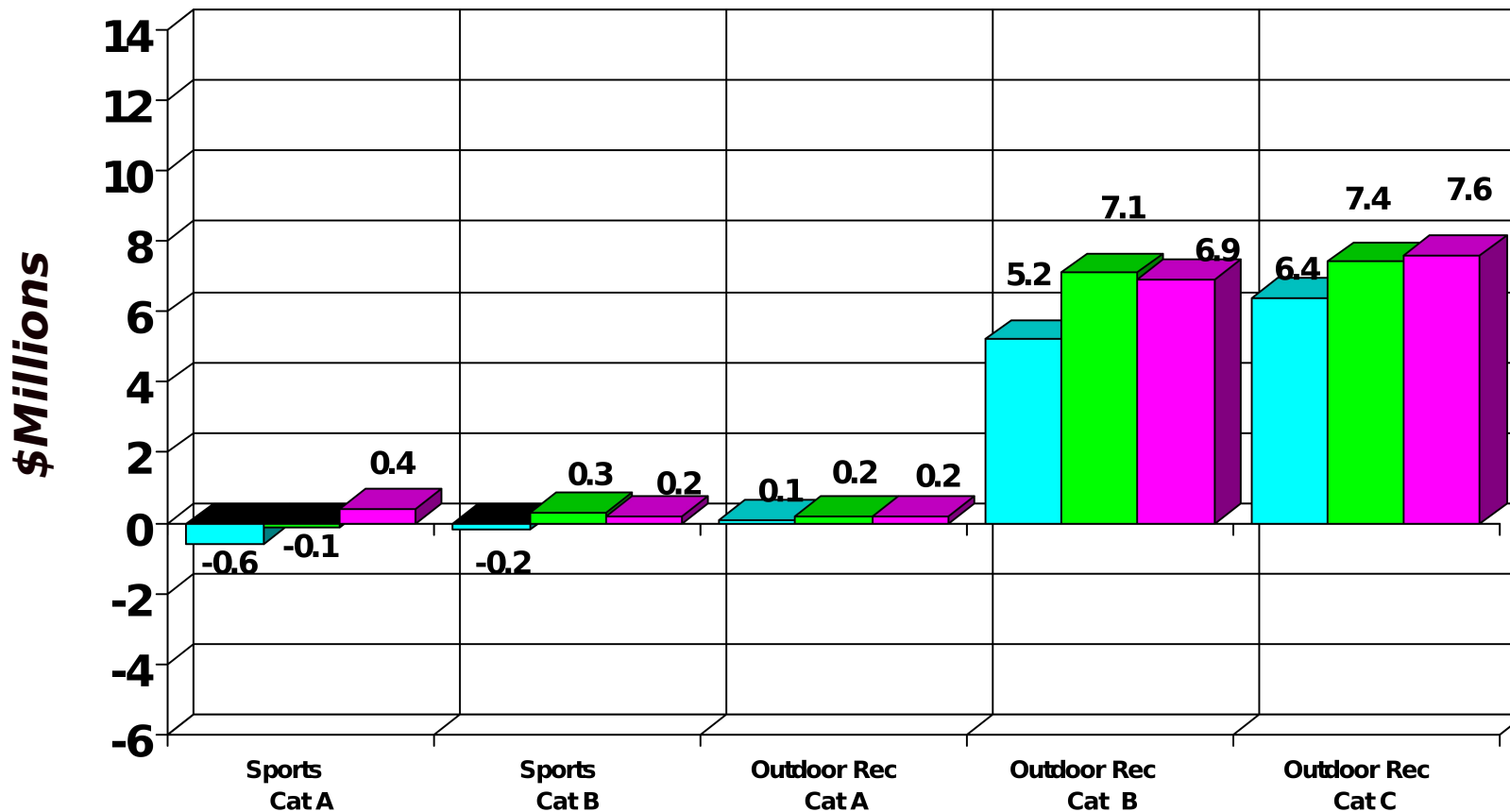
Financial Management Overview

~~Total MWR NAFIs~~

NIBD by Major Program (Chart 1)

FY05 Actual / FY06 Budget vs Actual

FY 05 Actual **FY 06 Budget** **FY 06 Actual**





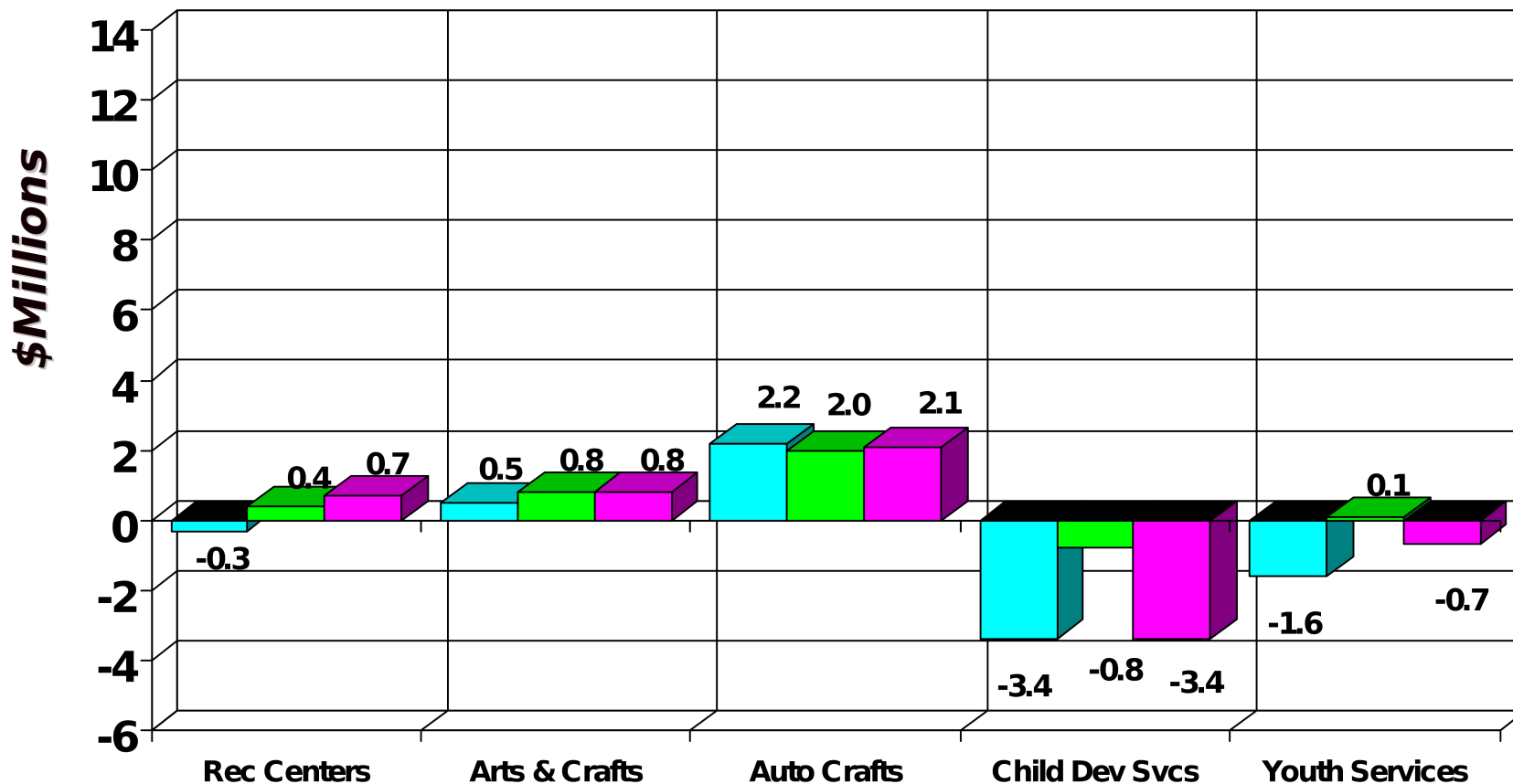
Financial Management Overview

Total MWR NAFIs

NIBD by Major Program (Chart 2)

FY05 Actual / FY06 Budget vs Actual

FY 05 Actual **FY 06 Budget** **FY 06 Actual**





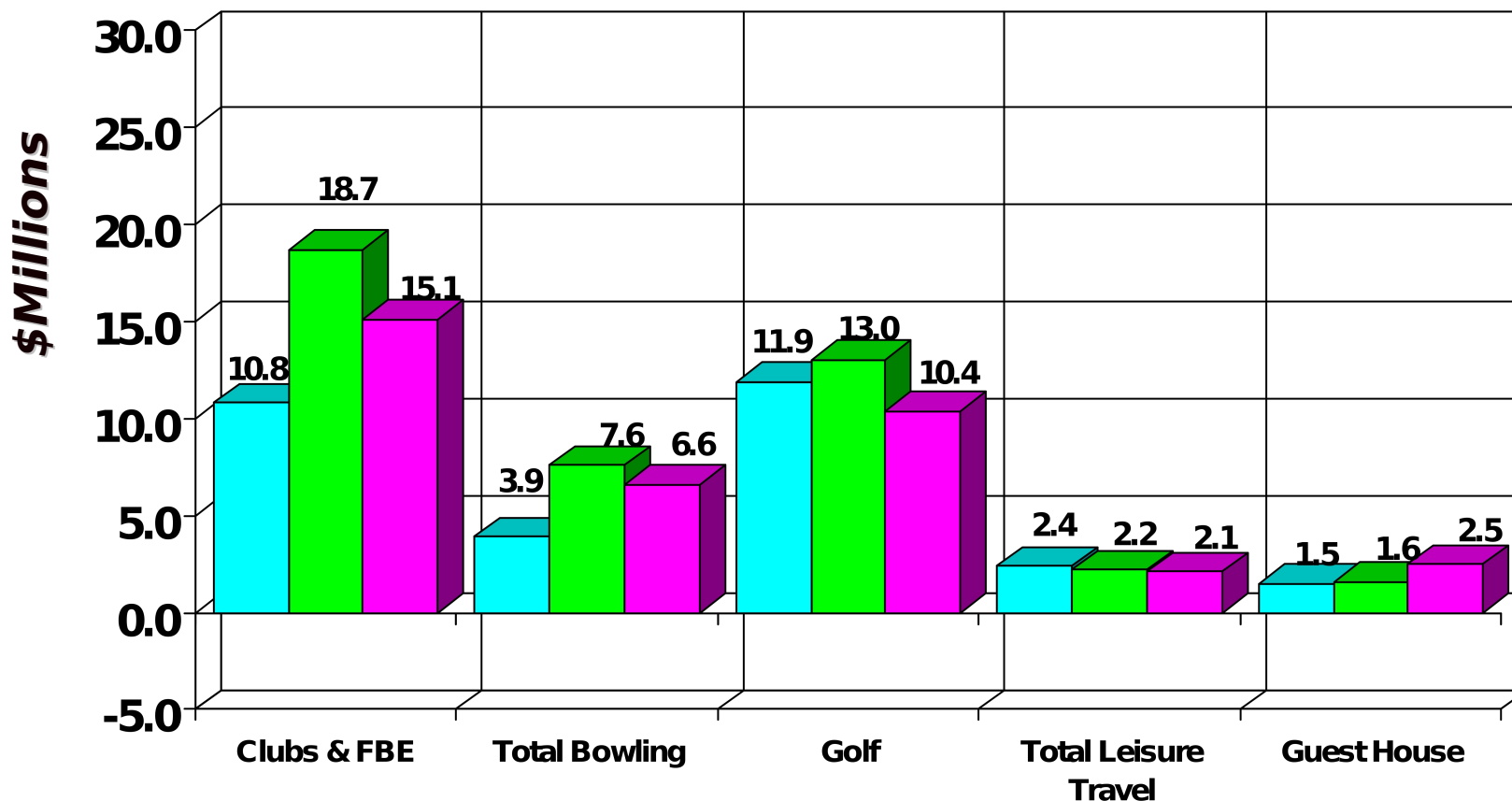
Financial Management Overview

Total MWR NAFIs

NIBD by Major Program (Chart 3)

FY05 Actual / FY06 Budget vs Actual

FY 05 Actual **FY 06 Budget** **FY 06 Actual**



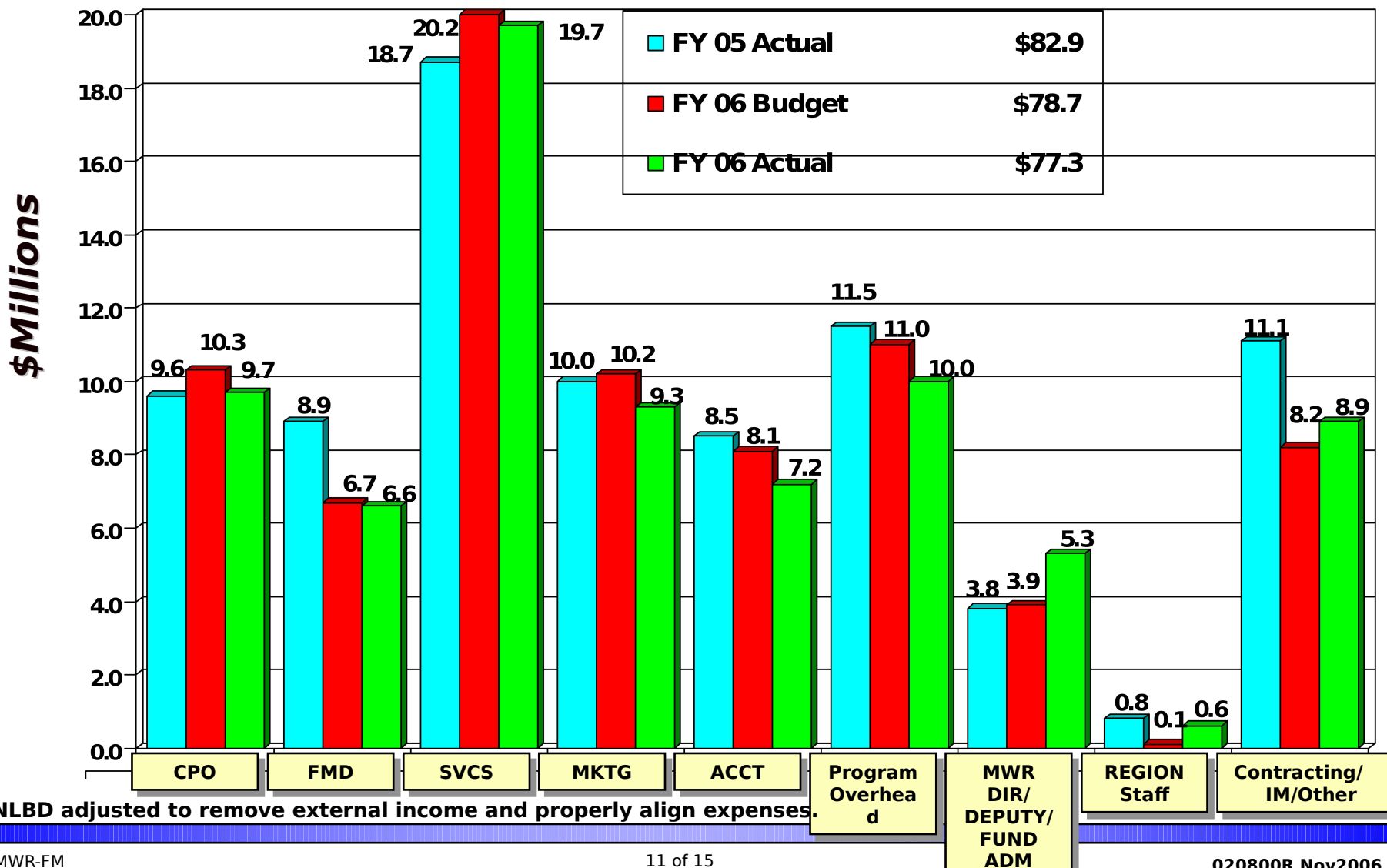


Financial Management Overview



Overhead Costs

FY05 Actual / FY06 Budget vs Actual**





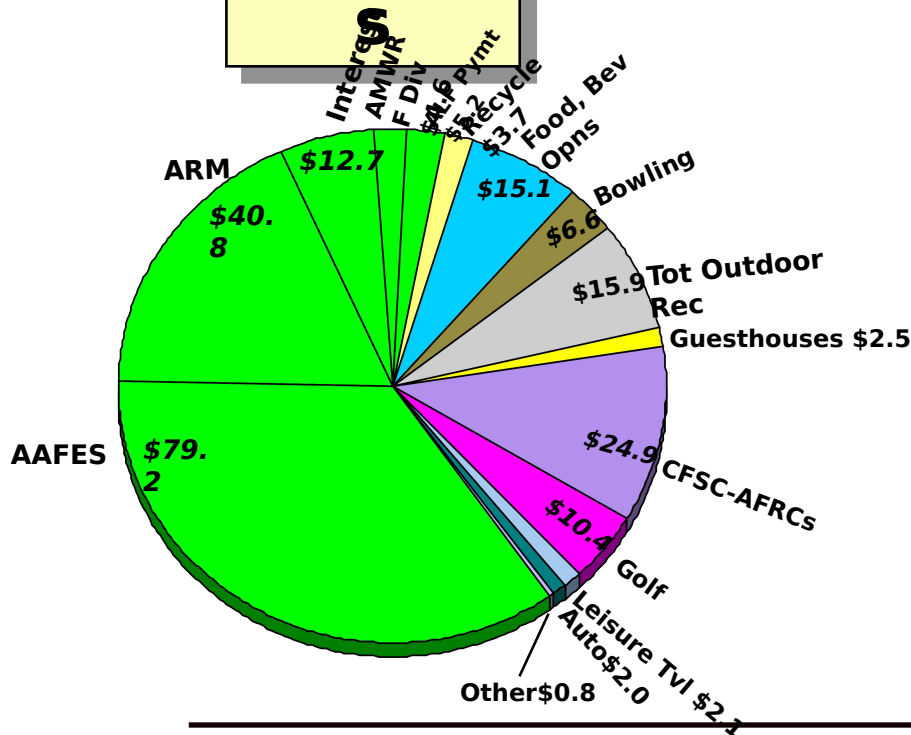
Financial Management Overview

Garrison/Region MWR Operating Results

Net Income Before Depreciation

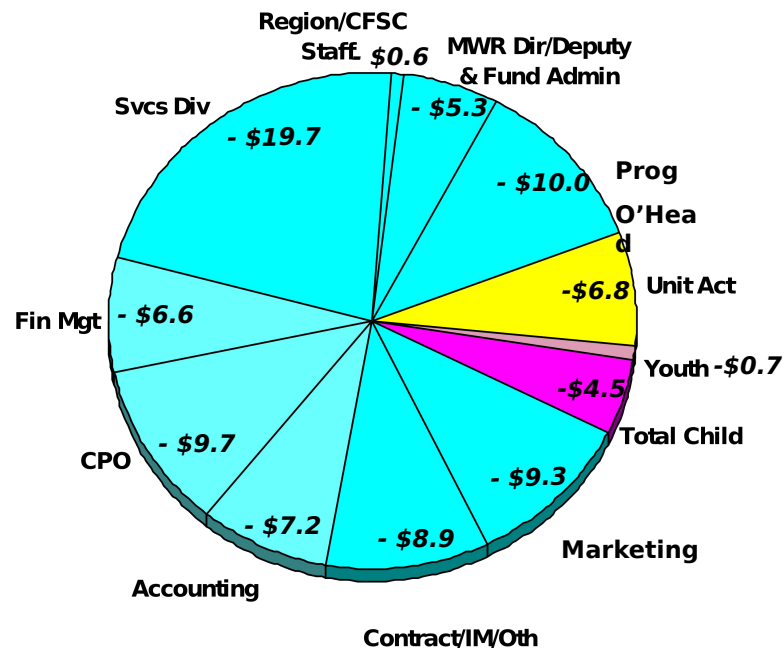
FY 06

Source



FY 05

Uses



FY 06

\$200.6M	Income Sources	\$226.5M
- 96.1M	Using Activities	-89.3M
\$ 104.5M	Cash Generated From Operations	\$ 137.2M

Notes: Data presented was adjusted to remove external income from operating programs and to align overhead expenses.



Financial Management Overview

MWR Program Functional NAF Operating Results

<i>\$ MILLIONS</i>	<i>FY 03</i>	<i>FY 04</i>	<i>FY 05</i>	<i>FY 06</i>
Income Generators				
Category C Programs	\$45.9	\$53.1	\$59.4	\$74.4
External Revenue	<u>\$144.5</u>	<u>\$124.7</u>	<u>\$139.3</u>	<u>\$142.7</u>
SUBTOTAL	\$190.4	\$177.8	\$198.7	\$217.1
Income Users				
Category A Programs	-\$3.2	-\$4.7	-\$5.3	-\$5.5
Category B Programs	\$8.7	\$10.1	-\$1.3	\$2.9
Overhead Expense	-\$88.7	-\$80.1	-\$82.9	-\$77.3
Capital Reinvestment Asmt	<u>-\$15.6</u>	<u>-\$3.7</u>	<u>-\$4.7</u>	<u>\$0.0</u>
SUBTOTAL	-\$98.8	-\$78.4	-\$94.2	-\$79.9
NIBD *	\$91.6	\$99.4	\$104.5	\$137.2
% of NET REVENUE	12.1%	13.0%	12.7%	16.3%

•NIBD includes interprogram adjustments

Notes: FY03 - 06 Percentage based on UFM/USA for MWR - Adjusted Revenue.

•FY 03 Actual data has been adjusted for AAFES error in over distribution in ASD.



Financial Management Overview



Total MWRNAFIs

FY06 NIBD and Local CPMC/NAFMC Execution (\$000)

REGION	NIBD BUDGET	NIBD ACTUAL	CAPITAL EXPENDITURE EXECUTION *	CAPITAL EXPENDITURE BUDGET *
NORTHWEST	\$7,157	\$9,566	\$5,344	\$8,540
SOUTHWEST	\$10,814	\$16,454	\$19,029	\$22,753
NORTHEAST	\$16,158	\$13,674	\$16,261	\$13,532
SOUTHEAST	\$28,301	\$27,251	\$41,587	\$36,779
PACIFIC	\$7,795	\$8,491	\$2,853	\$5,557
EUROPE	\$12,634	\$12,452	\$6,697	\$9,477
KOREA	\$13,959	\$14,697	\$19,631	\$17,546
CFSC-AFRCs	\$26,075	\$33,363	\$5,481	\$7,500
DLA	\$475	\$578	\$1,524	\$1,246
Pent Ath Ctr	\$233	\$375	\$0	\$245
SUBTOTAL	\$123,600	\$136,900	\$118,407	\$123,175
OTHERS **	\$0	\$289	\$0	\$0
TOTAL	\$123,600	\$137,189	\$118,407	\$123,175











* Capital Expenditures include local payments for CPMC, Minor Construction and Self-Funded NAF Major Construction

** Includes IMA HQ, USARSO and MTMC Funds



Financial Management Overview



Total Army TOTAL MWR Thru: FY 2006		MWR Standards Assessment (\$Millions)				Assessment	Remarks
Rated MWR Function		Standard NIBD \$/%	Budget Var	Budgeted NIBD \$/%	Actual NIBD \$/%	Budget Var	Assessment
Field NAFI's Roll-up (MWR USA Revenue removed from Tot Rev for calculation of NIBD %)		≥ 8/4%	± 10/15%	\$123.600 14.9%	\$137.189 16.29%	11.0%	G  A ▲
CAT A NAF (Excludes Unit Activities)		≥ \$0	± 10/15%	\$0.455	\$1.293	184.4%	G  R ▲
CAT B NAF (Excludes CDS Assessed Below)		≥ \$0	± 10/15%	\$10.530	\$7.510	-28.7%	G  R ▼
Child Development Services (CDS)		≥ \$0	± 10/15%	(\$0.815)	(\$3.406)	-318.0%	R  R ▼
Clubs, Theme, and FBE		≥ 8/4%	± 10/15%	\$18.714 11.7%	\$15.079 9.71%	-19.4%	G  R ▼
Golf		≥ 21/10.5%	± 10/15%	\$12.990 18.1%	\$10.423 14.81%	-19.8%	A  R ▼
Bowling > 12 Lanes		≥ 21/10.5%	± 10/15%	\$6.440 16.4%	\$5.435 14.46%	-15.6%	A  R ▼
APF Execution (Cumulative)		3 RD QTR ≥ 65/60% FY ≥ 90/80%			Execution 100.6%		G 
CPMC + Local NAFMC Execution		NTE NIBD +/- Transfer Limitation and Solvency ≥ 1:1			Execution 96.1%		G  G
Solvency (Cash/Debt)		≥ 1:1 & ≤ 2:1			End of Period 1.53 :1		G 

Budget \$ 123.175 M
NIBD Limit \$ 137.189 M
Executed \$ 118.407 M